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|  | | FORM 1120ME 2004 | | MAINE CORPORATE INCOME TAX RETURN | |  | | 00 | |
| For calendar year 2004 or tax year | | MM | | DD | | YY | | 04 to MM DD YY | |
| Name of Corporation | | Federal Business Code | | Check here if you have filed federal Form 990-T | | | | | |
| Address | | Federal Employer ID Number | | State of Incorporation | | | | | |
| City, Town, or Post Office | | State | | ZIP Code | | Parent Company Employer ID Number | | | |
| Contact Person's First Name | | Contact Person's Last Name | | Telephone Number | | | | | |
| CHECK APPLICABLE BOXES: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Change of name/address (4) <input type="checkbox"/> Combined return (Attach Form CR) | | | | | | | | | |
| (5) <input type="checkbox"/> Member of an affiliated group filing a separate return. To amend your return, you must file 2004 Form 1120X-ME | | | | | | | | | |
| A. IF YOU FILE AS PART OF A FEDERAL CONSOLIDATED RETURN, ENTER FEDERAL FORM 1120, LINE 30 A <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>00 | | | | | | | | | |
| 1. FEDERAL TAXABLE INCOME (federal Form 1120, line 30 or Form 1120A, line 26. If filing a combined report, from Maine Form CR, page 1, line 20). If negative, enter a minus sign in the box to the left of the number 1 <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>00 | | | | | | | | | |
| 2. DEDUCTIONS: | | | | | | | | | |
| a. NONTAXABLE INTEREST 2a <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>00 | | | | | | | | | |
| b. FOREIGN DIVIDEND GROSS-UP 2b <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>00 | | | | | | | | | |
| c. WORK OPPORTUNITY CREDIT AND EMPOWERMENT ZONE CREDIT (attach federal Form 5884 and/or Form 8844, as appropriate) 2c <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>00 | | | | | | | | | |
| d. INCOME NOT TAXABLE UNDER THE CONSTITUTION OF MAINE OR THE U.S. 2d <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>00 | | | | | | | | | |
| e. DIVIDENDS FROM CERTAIN AFFILIATED CORPORATIONS (limitations - see instructions) 2e <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>00 | | | | | | | | | |
| f. NET OPERATING LOSS DEDUCTION CARRYOVER (limitations - see instructions) 2f <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>00 | | | | | | | | | |
| g. INCOME FROM OWNERSHIP INTEREST IN PASS-THROUGH ENTITY FINANCIAL INSTITUTIONS subject to Maine Franchise Tax (see instructions) 2g <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>00 | | | | | | | | | |
| h. STATE INCOME TAX REFUNDS included in line 1 above 2h <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>00 | | | | | | | | | |
| i. NORTHERN MAINE TRANSMISSION CORPORATION ADJUSTMENT (see instructions) 2i <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>00 | | | | | | | | | |
| j. BONUS DEPRECIATION / SECTION 179 EXPENSE RECAPTURE (see instructions) 2j <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>00 | | | | | | | | | |
| k. TOTAL DEDUCTIONS (add lines 2a through 2j) 2k <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>00 | | | | | | | | | |
| 3. LINE 1 MINUS LINE 2k. If negative, enter a minus sign in the box to the left of the number 3 <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>00 | | | | | | | | | |
| 4. ADDITIONS: | | | | | | | | | |
| a. INCOME TAXES imposed by Maine or any other state (attach schedule) 4a <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>00 | | | | | | | | | |
| b. UNRELATED EXPENSES (attach schedule) 4b <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>00 | | | | | | | | | |
| c. INTEREST FROM STATE AND MUNICIPAL BONDS other than Maine 4c <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>00 | | | | | | | | | |
| d. NET OPERATING LOSS RECOVERY ADJUSTMENT 4d <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>00 | | | | | | | | | |
| e. LOSS, EXPENSES, OR DEDUCTIONS FROM OWNERSHIP INTEREST IN FINANCIAL INSTITUTIONS subject to Maine Franchise Tax (see instructions) 4e <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>00 | | | | | | | | | |
| f. HIGH TECHNOLOGY CREDIT ADD-BACK (see instructions) 4f <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>00 | | | | | | | | | |
| g. BONUS DEPRECIATION / SECTION 179 EXPENSE ADD-BACK (see instructions) 4g <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>00 | | | | | | | | | |
| h. TOTAL ADDITIONS (add lines 4a through 4g) 4h <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>00 | | | | | | | | | |

DO NOT STAPLE OR TAPE FORMS TO YOUR RETURN. DO NOT SEND PHOTOCOPIES OF RETURNS.

MAINE CORPORATE INCOME TAX RETURN



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| 5. ADJUSTED FEDERAL TAXABLE INCOME (add lines 3 and 4h). Corporations that apportion income use this amount for Schedule A, line 16. If negative, enter a minus sign in the box to the left of the number | | 5 | .00 |
| 6. MAINE NET INCOME (from line 5 above or Schedule A, line 17) | | 6 | .00 |
| 7. TAX: | | | |
| a. MAINE CORPORATE INCOME TAX (see tax rates on page 6) | | 7a | .00 |
| b. MINIMUM TAX: Schedule B, line 28c (attach federal Form 4626) | | 7b | .00 |
| c. TOTAL TAX (add lines 7a and 7b) | | 7c | .00 |
| 8. CREDITS: | | | |
| a. MAINE ESTIMATED TAX PAID | | 8a | .00 |
| b. EXTENSION PAYMENT (Form 1120EXT-ME) | | 8b | .00 |
| c. OTHER CREDITS Schedule C, page 4, line 29p | | 8c | .00 |
| d. INCOME TAX WITHHELD from a pass-through entity (enclose Form 1099ME) | | 8d | .00 |
| e. TOTAL CREDITS (add lines 8a, 8b, 8c and 8d) | | 8e | .00 |
| 9. a. If line 7c is greater than line 8e, enter TAX BALANCE DUE (If not, skip to line 10) | | 9a | .00 |
| b. Enter PENALTY for underpayment of estimated tax (attach Form 2220ME) | | 9b | .00 |
| c. TOTAL AMOUNT DUE (add lines 9a and 9b). Pay in full with return (Please make check payable to Treasurer, State of Maine) | | 9c | .00 |
| 10. If line 8e is greater than line 7c, enter OVERPAYMENT | | 10 | .00 |
| 11. Amount of line 10 to be: | | | |
| a. CREDITED to next year's estimated tax | | 11a | .00 |
| b. REFUNDED | | 11b | .00 |
| Next year's return: To reduce state printing and postage costs, if you have your return done by a tax preparer and do not need Maine income tax forms and instructions mailed to you next year, check box at right | | | |
| CORPORATION PRESIDENT'S NAME | | SOCIAL SECURITY NUMBER | |
| TREASURER'S NAME | | SOCIAL SECURITY NUMBER | |
| COMPANY'S WEB SITE ADDRESS | | | |

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements and to the best of my knowledge and belief they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

| | | |
|------|--|------------------------|
| DATE | OFFICER'S SIGNATURE | TITLE |
| DATE | SIGNATURE AND ADDRESS OF PREPARER (INDIVIDUAL OR FIRM) | PREPARER'S SSN OR PTIN |

THIS RETURN MUST BE ACCOMPANIED BY A LEGIBLE COPY OF THE U.S. CORPORATION INCOME TAX RETURN, FEDERAL FORM 1120, PAGES 1-4 OR FORM 1120A, PAGES 1 & 2, FOR THE SAME TAXABLE PERIOD.

Please submit forms in the following order:

1. Pages 1 through 4 of Form 1120ME.
2. Form CR, if required, including affiliation schedule.
3. Other statements for the Maine income tax return.
4. A copy of federal Form 1120, pages 1 through 4 (or Form 1120A, pages 1 and 2).



File return with:
Maine Revenue Services
P.O. Box 1062
Augusta, ME 04332-1062

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SCHEDULE A - APPORTIONMENT OF INCOME

Do not complete this schedule if 100% of your business activity is apportionable to Maine.

All others must complete this schedule and enter amounts in Columns A and B, even if those amounts are zero.

If this schedule is left blank or excluded, your Maine apportionment factor will be set at 100%. Round all dollar amounts to whole numbers.

☐ Check here if the taxpayer is a mutual fund service provider electing to use the special apportionment formula under 36 M.R.S.A. § 5212(2).

| | (A) Within Maine | (B) Everywhere | (C) Maine Factors Col. (A)/Col. (B) x Statutory Weighting Rounded to 6 Decimals |
|--------------------|------------------------|----------------------|---|
| 12. Total Sales | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 13. Total Payroll | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 14. Total Property | <input type="text"/> | <input type="text"/> | <input type="text"/> |

If one of these factors has a value of zero in both column A and column B, see the instructions on page 7.

| | | |
|--|----|----------------------|
| 15. MAINE APPORTIONMENT FACTOR - Sum of lines 12, 13 and 14, column (C) | 15 | <input type="text"/> |
| 16. ADJUSTED FEDERAL TAXABLE INCOME (page 2, line 5) | 16 | <input type="text"/> |
| 17. INCOME APPORTIONED TO MAINE (line 16 x line 15 factor). Enter here and on line 6, page 2 | 17 | <input type="text"/> |
| 18. What amount of line 14, column A is TANGIBLE PERSONAL PROPERTY? | 18 | <input type="text"/> |

SCHEDULE B - MINIMUM TAX

(Attach federal Form 4626)

| | | | |
|--|-----|----------------------|-----|
| 19. FEDERAL ALTERNATIVE MINIMUM TAXABLE INCOME (federal Form 4626, line 7) | 19 | <input type="text"/> | .00 |
| 20. MODIFICATIONS (see instructions for Schedule B on page 8) (if negative, enter a minus sign in the space to the left of the total) | 20 | <input type="text"/> | .00 |
| 21. TENTATIVE ALTERNATIVE MINIMUM TAXABLE INCOME. (combine lines 19 and 20) | 21 | <input type="text"/> | .00 |
| 22. EXEMPTION (see instructions) | 22 | <input type="text"/> | .00 |
| 23. ADJUSTED TENTATIVE ALTERNATIVE MINIMUM TAXABLE INCOME (line 21 less line 22) | 23 | <input type="text"/> | .00 |
| 24. APPORTIONMENT FACTOR (see instructions) | 24 | <input type="text"/> | |
| 25. ALTERNATIVE MINIMUM TAXABLE INCOME (line 23 multiplied by line 24) | 25 | <input type="text"/> | .00 |
| 26. TENTATIVE MINIMUM TAX (line 25 multiplied by 5.4% [0.054]) | 26 | <input type="text"/> | .00 |
| 27. INCOME TAX (page 2, line 7a) | 27 | <input type="text"/> | .00 |
| 28a. ALTERNATIVE MINIMUM TAX PRIOR TO PINE TREE DEVELOPMENT ZONE CREDIT (line 26 minus line 27) | 28a | <input type="text"/> | .00 |
| 28b. PINE TREE DEVELOPMENT ZONE CREDIT (from Credit Application Worksheet) | 28b | <input type="text"/> | .00 |
| 28c. ALTERNATIVE MINIMUM TAX (line 28a minus line 28b). Enter here and on page 2, line 7b. (If less than zero, enter zero) | 28c | <input type="text"/> | .00 |



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SCHEDULE C - OTHER CREDITS**(Attach worksheets. To get worksheets, see maine.gov/revenue, Forms/Publications)**

| | | | | | | |
|--|-----------------------|-----------------------|-------|-------|-------|-----|
| 29. a. MAINE SEED CAPITAL TAX CREDIT | (Credit Claimed |) Amount Used .. 29a | _____ | _____ | _____ | .00 |
| b. JOBS AND INVESTMENT TAX CREDIT | (Credit Claimed |) Amount Used .. 29b | _____ | _____ | _____ | .00 |
| c. EMPLOYER-ASSISTED DAY CARE TAX CREDIT AND QUALITY CHILD CARE INVESTMENT CREDIT | (Credit Claimed |) Amount Used .. 29c | _____ | _____ | _____ | .00 |
| d. EMPLOYER-PROVIDED LONG-TERM CARE BENEFITS CREDIT | (Credit Claimed |) Amount Used .. 29d | _____ | _____ | _____ | .00 |
| e. MACHINERY AND EQUIPMENT INVESTMENT TAX CREDIT | (Credit Claimed |) Amount Used .. 29e | _____ | _____ | _____ | .00 |
| f. BIOFUEL PRODUCTION CREDIT | (Credit Claimed |) Amount Used .. 29f | _____ | _____ | _____ | .00 |
| g. RESEARCH EXPENSE TAX CREDIT | (Credit Claimed |) Amount Used .. 29g | _____ | _____ | _____ | .00 |
| h. SUPER RESEARCH AND DEVELOPMENT CREDIT | (Credit Claimed |) Amount Used .. 29h | _____ | _____ | _____ | .00 |
| i. HIGH-TECHNOLOGY INVESTMENT TAX CREDIT | (Credit Claimed |) Amount Used ... 29i | _____ | _____ | _____ | .00 |
| j. MINIMUM TAX CREDIT | (Credit Claimed |) Amount Used ... 29j | _____ | _____ | _____ | .00 |
| k. CREDIT FOR DEPENDENT HEALTH BENEFITS PAID | (Credit Claimed |) Amount Used .. 29k | _____ | _____ | _____ | .00 |
| l. CLEAN FUEL CREDIT | (Credit Claimed |) Amount Used ... 29l | _____ | _____ | _____ | .00 |
| m. HISTORIC REHABILITATION CREDIT | (Credit Claimed |) Amount Used . 29m | _____ | _____ | _____ | .00 |
| n. FAMILY DEVELOPMENT ACCOUNT CREDIT | (Credit Claimed |) Amount Used .. 29n | _____ | _____ | _____ | .00 |
| o. PINE TREE DEVELOPMENT ZONE CREDIT (from Credit Application Worksheet) | Amount Used .. 29o | _____ | _____ | _____ | _____ | .00 |
| p. TOTAL: Add lines a through o, enter result here and on page 2, line 8c. (Credit limited to the tax liability on page 2, line 7a) | 29p | _____ | _____ | _____ | _____ | .00 |

SCHEDULE D - MINIMUM TAX CREDIT

| | | | | | |
|---|-----------|-------|-------|-------|-----|
| 30. a. NET STATE MINIMUM TAX FOR 2003 (2003 Form 1120ME, Schedule B, line 28) | 30a | _____ | _____ | _____ | .00 |
| b. MINIMUM TAX CREDIT CARRYOVER FROM 2003 (2003 Form 1120ME, Schedule D, line 30h) | PLUS 30b | _____ | _____ | _____ | .00 |
| c. LINE A PLUS LINE B | = 30c | _____ | _____ | _____ | .00 |
| d. REGULAR INCOME TAX LIABILITY FOR 2004 (page 2, line 7a less allowable credits - all Schedule C credits except minimum tax credit) | 30d | _____ | _____ | _____ | .00 |
| e. TENTATIVE MINIMUM TAX FOR 2004 (Schedule B, line 26) | MINUS 30e | _____ | _____ | _____ | .00 |
| f. LINE D MINUS LINE E (if zero or less, enter zero) | = 30f | _____ | _____ | _____ | .00 |
| g. STATE MINIMUM TAX CREDIT: enter the smaller of line c or line f here and on Schedule C, line 29j | 30g | _____ | _____ | _____ | .00 |
| h. Maine minimum tax credit CARRYOVER TO 2005 (line c minus line g) | 30h | _____ | _____ | _____ | .00 |